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a second layer, abutting the first layer, including a foam material;

a third layer, abutting the second layer, selected from a group of outer moisture transfer materials.

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--9. The moisture transfer apparel according to claim 8, wherein at least two of the first, second and third are attached to each other by lamination.

~~--10. The moisture transfer apparel according to claim 8, wherein at least two of the first, second and third layers are attached to each other by mechanical bonding.~~

--11. The moisture transfer apparel according to claim 8, wherein the third layer is treated by encapsulation.

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--12. The moisture transfer apparel according to claim 8, wherein the third layer is coated by a waterproof film.

--13. The moisture transfer apparel according to claim 8, wherein the outer moisture transfer materials are fabrics that are structurally knitted or woven to repel water.

--14. The moisture transfer apparel according to claim 8, wherein the second layer is an elastomeric composite having an non-woven material attached to the foam.

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--15. The moisture transfer apparel according to claim 11, further comprising a non-woven material inserted between the foam of the second layer and the third layer.

--16. The moisture transfer apparel according to claim 1, further comprising a non-woven material inserted between the foam of the second layer and the third layer.

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--17. The moisture transfer apparel according to claim 8, wherein the second layer is an elastomeric composite having an non-woven material attached to the foam.

--18. The moisture transfer apparel according to claim 12, further comprising a non-woven material inserted between the foam of the second layer and the third layer.

--19. The moisture transfer apparel according to claim 12, wherein the second layer is an elastomeric composite having an non-woven material attached to the foam.